

If you're a Maryland homeowner who believes their property tax assessment is incorrect or unfair, you have the right to challenge it. The process might seem daunting, but this guide will make it easier to navigate.

Should I Appeal?

1. Check the assessed value of your property at the State Department of Assessments and Taxation website.
2. *Research what comparable properties in your area have sold for recently.
3. If your assessment is significantly higher than what comparable properties have sold for, then you should consider appealing.

Don't consider the following issues because they are not relevant to the appeal: comparison to past values, percent of increase, additional metropolitan costs, the amount of the tax bill, and services rendered or not rendered.

When Can I Appeal?

If you think your property assessment is wrong, you can appeal it at three different times:

- 1. Reassessment Years:** Online form
 - a. Every three years, your property is reassessed.
 - b. Appeal within 45 days of getting your property assessment notice (usually in December).
- 2. Non-Reassessment Years:** Online form
 - a. On the two years that your property is not reassessed, you can appeal by January 1.
 - b. This is called "Petition for Review."
 - c. Use if you miss the first deadline or your property value drops since reassessment.
- 3. After Purchasing:** Online form
 - a. If you buy a property between January 1 and June 30, you have 60 days to appeal.
 - b. The date of purchase is the date the deed is recorded. If you would like a different date to be used, you must submit documentation showing a different date.
 - c. Consider appealing if the sale price is lower than the assessed value.

**There is an alternative way of determining market value for income-generating properties that is not covered here.*

Before challenging your assessment, gather all relevant information about your property, including:

- The assessment notice you received.
- Any evidence that suggests your property's assessed value is incorrect or unfair.
- Comparable properties in your area that can be used to support your case.

To start the appeals process, you can file a form online or mail it to the local assessment office. The forms are available on the website or by contacting the State Department of Assessments and Taxation (SDAT). Below are all the levels of review. If you lose at one level, you can appeal to the next. Remember to provide evidence and meet deadlines to support your case throughout the process.

1. Supervisor's Review (Maryland SDAT):

- a. Submit an appeal form with your appraisal and reasons.
- b. You can appeal in writing, by phone or video, or in-person.
- c. Verify property details and understand the assessment.
- d. Receive "final notice" of the outcome, which can be appealed to the PTAAB.

2. PTAAB (Property Tax Assessment Appeals Board):

- a. You can appeal the final notice here within 30 days.
- b. Present your argument about the property's value.
- c. Show the assessed value is too high using similar properties.
- d. The PTAAB decides within 30 days, and you can appeal to the Tax Court.

3. Maryland Tax Court:

- a. This is more formal, consider hiring an attorney.
- b. Exchange evidence with the other party.
- c. Present your argument to prove an incorrect assessment.
- d. The Tax Court decides within about a month, and you can appeal to the Circuit Court.

4. Circuit Court:

- a. This is the final appeal stage and the only one with a fee. It costs \$165.
- b. The Circuit Court only checks if there was a major legal mistake made.

Throughout the entire appeals process, be diligent in providing evidence and adhere to deadlines. Challenging your property tax assessment can be a complex task, but with the right approach and determination, you can ensure that your property is fairly assessed.